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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/171/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VS
AMBUJA NEOTIA HEALTHCARE VENTURE LIMITED

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM

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HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

DATE : 12th September, 2025

Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
...for appellant
Mr. Saumya Kejriwal, Adv.
Mr. Debarghya Banerjee, Adv.
...for respondent nos.1&2

The Court : This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 21.08.2023 passed by the Income Tax Appellate Tribunal, "B" Bench, Kolkata (Tribunal) in I.T.A. No. 643/Kol/2023 for the assessment year 2015-16.

There is a delay in filing the appeal. The department has computed the delay at 229 days. It is pointed out by the learned Advocate appearing for the respondents that there is an error in calculation since the date on which the

impugned order passed by the learned Tribunal was received by the department has been wrongly noted as 5.9.2024, whereas the correct date is 5.9.2023 and if the said date is reckoned, there is a delay of 595 days.

We have perused the affidavit filed in support of the condone delay petition and we find no acceptable reasons for the inordinate delay and as the delay remains unexplained, we are not persuaded to exercise any discretion in favour of the appellant/department.

In another appeal relating to the very same assessee in ITAT 169 of 2025, there was also a delay of 595 days and the prayer for condonation of delay was rejected by order dated 10.9.2025.

For the above reasons, since the delay has not been explained, the same cannot be condoned.

Accordingly, the application for condonation of delay, IA No: GA 1 of 2025, is dismissed.

Consequently, the appeal stands rejected.

The stay application, IA No: GA 2 of 2025, also stands rejected.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)